

Review of: "Corporate giving as earnings quality signal: some new evidence from Nigeria"

Neha Singla¹

¹ Delhi School of Professional Studies and Research

Potential competing interests: No potential competing interests to declare.

1. Title should be as per the objective of the study.
2. Author should use full words instead of abbreviation (CSR and EM) at the first time it appears.
3. Author should be careful of using words like "first" as "This is probably the first paper to provide" used in originality/value section in abstract. I suggest that the author should avoid using such kind of affirmations.
4. Author should insert a new paragraph of theoretical and practical implications in the Introduction section.
5. Are "Corporate giving disclosure" and "CSR disclosure" same thing? Either state the difference or link these two terms. Just like these two terms, also link "earnings management" and "earnings quality" as earnings management is a technique which deteriorate the quality of earnings.
6. The study take data from 2012 to 2018. Quote the reason for not taking recent data.
7. I suggest adding some recent citations (2021, 2022 and 2023) as the recent one is of 2020.